

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
South Madison Com Sch Corp (5255)

South Madison Com Sch Corp (5255)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$8,724,040	\$8,798,028	\$9,368,350	\$9,210,099	1%	-2%
Group Health Insurance (222)	\$1,401,193	\$3,805,246	\$3,302,143	\$3,175,758	23%	-4%
Noncertified Salaries (120)	\$1,291,307	\$1,370,128	\$1,488,573	\$1,629,750	6%	9%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$1,186,561	\$1,109,043	\$1,159,355	\$1,116,066	-2%	-4%
Teacher Retirement Fund, After 7-1-95 (216)	\$162,972	\$636,184	\$705,085	\$723,068	45%	3%
Social Security-Certified Employee Retirement (212)	\$0	\$354,433	\$696,663	\$666,907	N/A	-4%
Textbooks (630)	\$578,017	\$585,896	\$335,995	\$296,122	-15%	-12%
Operational Supplies (611)	\$248,478	\$216,314	\$244,757	\$266,192	2%	9%
Other Employee Benefits (241 to 290)	\$104,111	\$556,374	\$258,655	\$265,118	26%	2%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$280,875	\$269,500	\$233,750	\$257,125	-2%	10%
Pre-2008 object code - temporary salaries (header) (130)	\$286,898	\$271,052	\$235,720	\$254,654	-3%	8%
Purchased Property Services; Repairs and Maintenance Services (430)	\$136,635	\$117,731	\$134,400	\$216,067	12%	61%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$127,685	\$161,923	\$175,091	\$181,686	9%	4%
Social Security-Noncertified Employee Retirement (211)	\$0	\$50,158	\$128,614	\$133,060	N/A	3%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$27,017	\$85,186	\$82,541	\$71,270	27%	-14%
Library Books (640)	\$33,773	\$41,536	\$16,629	\$66,525	18%	300%
Travel (580)	\$21,210	\$35,382	\$39,225	\$47,839	23%	22%
Other Purchased Professional and Technical Services (319)	\$19,720	\$38,367	\$23,902	\$35,643	16%	49%
Software Licenses, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$134,211	\$31,835	N/A	-76%
Periodicals (650)	\$21,735	\$35,828	\$9,395	\$31,724	10%	238%
Public Employees Retirement Fund (214)	\$3,789	\$14,013	\$17,412	\$22,104	55%	27%
Group Life Insurance (221)	\$4,642	\$14,247	\$17,018	\$16,520	37%	-3%
Computer Hardware (741)	\$0	\$0	\$130,000	\$9,377	N/A	-93%
Other Technology Hardware (746)	\$48,331	\$0	\$0	\$5,713	-41%	N/A
Other General Supplies (615, 660 to 689)	\$0	\$0	\$2,353	\$2,925	N/A	24%
Gasoline and Lubricants (613)	\$912	\$2,906	\$1,943	\$2,676	31%	38%
Other Purchased Services (593)	\$0	\$0	\$6,600	\$800	N/A	-88%
Food Purchases (614)	\$0	\$0	\$486	\$511	N/A	5%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$0	\$382	\$567	\$225	N/A	-60%
Transfer Tuition to Other School Corporations Within the State (561)	\$9,992	\$0	\$33,560	\$0	-100%	-100%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$2,669	\$0	\$0	\$0	-100%	N/A
Licensed Employees Temporary Salaries (135)	\$3,494	\$1,697	\$504	\$0	-100%	-100%
Connectivity (744)	\$2,265	-\$480	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$0	\$0	\$100	\$0	N/A	-100%
Student Academic Achievement Total	\$14,728,322	\$18,571,074	\$18,983,598	\$18,737,360	6%	-1%

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South Madison Com Sch Corp (5255)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Instructional Support						
Certified Salaries (110)	\$1,240,124	\$1,257,657	\$1,316,956	\$1,349,901	2%	3%
Group Health Insurance (222)	\$228,743	\$704,156	\$655,035	\$619,115	28%	-5%
Noncertified Salaries (120)	\$136,779	\$152,929	\$161,637	\$170,635	6%	6%
Social Security-Certified Employee Retirement (212)	\$0	\$37,828	\$96,521	\$98,067	N/A	2%
Teacher Retirement Fund, After 7-1-95 (216)	\$17,230	\$84,372	\$87,931	\$92,591	52%	5%
Other Employee Benefits (241 to 290)	\$18,091	\$62,570	\$49,477	\$49,265	28%	0%
Public Employees Retirement Fund (214)	\$8,156	\$34,325	\$39,686	\$45,272	53%	14%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$39,661	\$30,017	\$32,156	\$34,424	-3%	7%
Operational Supplies (611)	\$25,536	\$25,125	\$29,614	\$27,146	2%	-8%
Social Security-Noncertified Employee Retirement (211)	\$0	\$0	\$11,989	\$12,401	N/A	3%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,727	\$11,279	\$12,992	\$10,716	41%	-18%
Purchased Professional and Technical Pupil Services (313)	\$17,946	\$28,361	\$27,279	\$7,189	-20%	-74%
Dues and Fees (810)	\$4,477	\$4,868	\$4,978	\$5,516	5%	11%
Group Life Insurance (221)	\$1,015	\$2,949	\$3,470	\$3,158	33%	-9%
Other Technology Hardware (746)	\$0	\$108	\$0	\$0	N/A	N/A
Student Instructional Support Total	\$1,740,484	\$2,436,545	\$2,529,721	\$2,525,397	10%	0%
Overhead and Operational						
Noncertified Salaries (120)	\$2,489,609	\$2,503,927	\$2,716,922	\$2,694,147	2%	-1%
Light and Power - Other than Heating and Cooling (625)	\$1,084,302	\$1,196,980	\$1,304,933	\$1,378,851	6%	6%
Food Purchases (614)	\$845,198	\$875,797	\$946,752	\$941,781	3%	-1%
Group Health Insurance (222)	\$109,827	\$946,943	\$821,773	\$737,074	61%	-10%
Operational Supplies (611)	\$377,757	\$462,249	\$420,281	\$475,388	6%	13%
Certified Salaries (110)	\$369,624	\$554,540	\$474,585	\$449,552	5%	-5%
Equipment (730)	\$452,292	\$455,068	\$377,138	\$400,900	-3%	6%
Purchased Services; Student Transportation Services (510)	\$453,760	\$379,918	\$398,848	\$348,222	-6%	-13%
Purchased Property Services; Repairs and Maintenance Services (430)	\$246,617	\$290,161	\$378,128	\$328,416	7%	-13%
Gasoline and Lubricants (613)	\$190,465	\$238,685	\$234,082	\$244,226	6%	4%
Social Security-Noncertified Employee Retirement (211)	\$314,721	\$258,388	\$191,603	\$220,986	-8%	15%
Public Employees Retirement Fund (214)	\$147,829	\$143,215	\$176,984	\$199,957	8%	13%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$163,691	\$168,570	\$202,016	\$193,403	4%	-4%
Utility Services Water and Sewage (411)	\$125,157	\$139,818	\$141,376	\$136,017	2%	-4%
Heating and Cooling for Buildings - Gas (622)	\$74,600	\$79,525	\$89,978	\$100,723	8%	12%
Telephone (531)	\$66,213	\$62,117	\$63,563	\$72,212	2%	14%

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South Madison Com Sch Corp (5255)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Other Purchased Professional and Technical Services (319)	\$48,167	\$89,775	\$69,455	\$64,984	8%	-6%
Other Employee Benefits (241 to 290)	\$227,771	\$48,281	\$52,117	\$56,944	-29%	9%
Utility Services Removal of Refuse and Garbage (412)	\$46,219	\$46,937	\$47,025	\$48,911	1%	4%
Workers Compensation Insurance (225)	\$93,325	\$111,345	\$82,072	\$44,444	-17%	-46%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$66,892	\$35,564	\$36,384	\$39,371	-12%	8%
Social Security-Certified Employee Retirement (212)	\$752,710	\$392,881	\$29,844	\$27,469	-56%	-8%
Dues and Fees (810)	\$11,700	\$12,418	\$16,144	\$24,819	21%	54%
Travel (580)	\$18,735	\$34,207	\$24,934	\$21,184	3%	-15%
Purchased Professional and Technical Staff Services (314)	\$300	\$0	\$1,500	\$13,662	160%	> 500%
Teacher Retirement Fund, After 7-1-95 (216)	\$488,177	\$9,639	\$11,087	\$11,085	-61%	0%
Other Communication Services (533 to 539)	\$9,775	\$10,769	\$10,815	\$10,030	1%	-7%
Purchased Professional and Technical Board of Education Services (318)	\$24,120	\$31,430	\$15,121	\$9,773	-20%	-35%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$86,398	\$9,027	\$7,447	\$9,503	-42%	28%
Unemployment compensation (230)	\$86,724	\$26,368	\$9,590	\$8,679	-44%	-10%
Tires and Repairs (612)	\$27,364	\$14,468	\$10,276	\$7,712	-27%	-25%
Advertising (540)	\$6,504	\$6,907	\$8,838	\$6,892	1%	-22%
Improvements Other Than Buildings (715)	\$194	\$354	\$354	\$5,573	132%	> 500%
Group Life Insurance (221)	\$978	\$2,901	\$4,478	\$3,123	34%	-30%
Miscellaneous Objects (876 to 899)	\$6,412	\$4,429	\$4,054	\$2,553	-21%	-37%
Purchased Professional and Technical Data Processing Services (316)	\$4,320	\$5,604	\$3,246	\$1,900	-19%	-41%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$0	\$1,885	N/A	N/A
Official Bond Premiums (525)	\$1,056	\$1,071	\$1,064	\$1,135	2%	7%
Computer Hardware (741)	\$0	\$0	\$0	\$531	N/A	N/A
Pre-2008 object code - Other Employee Benefits (240)	\$3,878	\$0	\$0	\$0	-100%	N/A
Printing and Binding (550)	\$4,655	\$0	\$0	\$0	-100%	N/A
Interest on Bonds or Notes (832)	\$113	\$0	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$9,528,148	\$9,650,277	\$9,384,807	\$9,344,014	0%	0%
Nonoperational						
Redemption of Principal (831)	\$4,250,382	\$5,242,321	\$4,798,577	\$4,553,604	2%	-5%
Interest on Bonds or Notes (832)	\$3,105,515	\$2,004,645	\$2,606,315	\$3,137,282	0%	20%
Purchased Property Services; Rentals (440)	\$554,693	\$578,141	\$512,356	\$615,972	3%	20%
Purchased Property Services; Construction Services (450)	\$1,655,789	\$63,300	\$94,015	\$588,847	-23%	> 500%
Noncertified Salaries (120)	\$296,519	\$314,988	\$313,919	\$319,424	2%	2%
Computer Hardware (741)	\$163,171	\$51,031	\$19,121	\$182,027	3%	> 500%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$190,930	\$98,951	\$90,986	\$165,227	-4%	82%

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Equipment (730)	\$54,253	\$76,702	\$93,153	\$84,694	12%	-9%
Connectivity (744)	\$133,679	\$273,252	\$105,960	\$72,813	-14%	-31%
Operational Supplies (611)	\$45,055	\$33,704	\$58,907	\$30,859	-9%	-48%
Certified Salaries (110)	\$45,980	\$39,794	\$37,761	\$29,790	-10%	-21%
Miscellaneous Objects (876 to 899)	\$98	\$13,037	\$0	\$25,180	300%	N/A
Group Health Insurance (222)	\$17,740	\$22,428	\$22,472	\$22,557	6%	0%
Food Purchases (614)	\$14,337	\$16,209	\$20,586	\$18,868	7%	-8%
Bank Service Charges (871)	\$14,200	\$29,720	\$15,376	\$16,845	4%	10%
Other Purchased Professional and Technical Services (319)	\$32,320	\$29,187	\$14,852	\$14,703	-18%	-1%
Social Security-Noncertified Employee Retirement (211)	\$11,414	\$12,566	\$13,551	\$12,502	2%	-8%
Pre-2008 object code - temporary salaries (header) (130)	\$827	\$2,935	\$708	\$6,152	65%	> 500%
Telecommunications Equipment (745)	\$0	\$1,399	\$3,942	\$3,630	N/A	-8%
Public Employees Retirement Fund (214)	\$1,784	\$2,245	\$2,748	\$3,247	16%	18%
Travel (580)	\$577	\$5,185	\$5,246	\$2,821	49%	-46%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$784	\$841	\$891	\$916	4%	3%
Social Security-Certified Employee Retirement (212)	\$0	\$0	\$557	\$164	N/A	-70%
Other Employee Benefits (241 to 290)	\$0	\$0	\$0	\$83	N/A	N/A
Official Bond Premiums (525)	\$125	\$75	\$83	\$83	-10%	0%
Group Life Insurance (221)	\$15	\$44	\$51	\$48	33%	-6%
Telephone (531)	\$4,317	\$908	\$0	\$0	-100%	N/A
Purchased Services; Student Transportation Services (510)	\$965	\$0	\$85	\$0	-100%	-100%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$200	\$0	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$0	\$0	\$123	\$0	N/A	-100%
Other Technology Hardware (746)	\$2,565	\$14,024	\$30,748	\$0	-100%	-100%
Purchased Professional and Technical Board of Education Services (318)	\$0	\$5,009	\$0	\$0	N/A	N/A
Nonoperational Total	\$10,598,232	\$8,932,640	\$8,863,086	\$9,908,337	-2%	12%
Grand Total	\$36,595,186	\$39,590,536	\$39,761,212	\$40,515,108	3%	2%